

# Attach to Form 500

IND-CR (REV. 11/99)

Page 1

## STATE OF GEORGIA INDIVIDUAL CREDIT FORM

NAME				YOUR SOCIAL SECURITY NUMBER	
NUMBER STREET				SPOUSE'S SOCIAL SECURITY NUMBER	
CITY	COUNTY	STATE	ZIP CODE		

### Part 1 - Disabled Person Home Purchase or Retrofit Credit

O.C.G.A. section 48-7-29.1 provides for a disabled person credit. This is a credit, not to exceed \$500, for the purchase of a new single-family home that contains all of the following accessibility features:

1. One no-step entrance allowing access into the residence.
2. Interior passage doors providing a 32 inch wide clear opening.
3. Reinforcements in bathroom walls allowing later installation of grab bars around the toilet, tub, and shower, where such facilities are provided.
4. Light switches and outlets placed in accessible locations.

Also, a credit is allowed to retrofit an existing single-family home with one or more of the accessibility features listed above. For each accessibility feature, the amount is the lesser of the cost or \$125.

The total credit for a taxable year cannot exceed \$500 per residence or the taxpayer's income tax liability, whichever is less. The unused credit can be carried forward to the next three succeeding years' tax liability.

The taxpayer must:

1. Be permanently disabled and have been issued a permanent parking permit by the Department of Public Safety under O.C.G.A. section 40-6-222(c) or
2. Be a person who has been issued a special permanent parking permit by the Department of Public Safety under O.C.G.A. section 40-6-222(e).

Home purchase credit:

1. Purchase of a home that contains all four accessibility features, enter \$500. 1

Additional accessibility features:

2. One no-step entrance allowing access into the residence, enter the lesser of the cost or \$125. 2
3. Interior passage doors providing a 32 inch wide opening, enter the lesser of the cost or \$125. 3
4. Reinforcements in bathroom walls allowing later installation of grab bars around the toilet, tub, and shower, where such facilities are provided, enter the lesser of the cost or \$125. 4
5. Light switches and outlets placed in accessible locations, enter the lesser of the cost or \$125. 5
6. Sum of lines 1 through 5. 6
7. Maximum credit - \$500 per residence 7
8. Enter the lesser of line 6 or line 7 here and in schedule 2, line 4, of form 500 8

**Part 2 - Rural Physicians Credit**

O.C.G.A. section 48-7-29 provides for a \$5,000 tax credit for rural physicians. The tax credit may be claimed for not more than five years. There is no carryover or carryback available. The credit can not exceed the taxpayer's income tax liability.

In order to qualify, the physician must meet the following qualifications:

1. The physician must have started working in a rural county after July 1, 1995. If the physician worked in a rural county previously, there must be a period of at least three years before the physician returns to work in a rural county.
2. The physician must practice and reside in a rural county which is defined as one with 65 or fewer persons per square mile according to the U.S. decennial census of 1990 or any future such census.
3. The physician must be licensed to practice medicine in Georgia, primarily admit patients to a rural hospital, and practice in the fields of family practice, obstetrics and gynecology, pediatrics, internal medicine, or general surgery. A rural hospital is defined as an acute-care hospital located in a rural county that contains fewer than 80 beds.

1. County of residence	1
2. County of practice	2
3. Type of practice	3
4. Date started working as a rural physician	4
5. Number of hospital beds in the rural hospital	5
6. Rural physicians credit, enter \$5,000 here and in schedule 2, line 3, of form 500	6

**Part 3 - Qualified Caregiving Expense Credit**

O.C.G.A. section 48-7-29.2 provides for a qualified caregiving expense credit. This is a credit of 10% of the qualified caregiving expenses, not to exceed \$150, for a qualifying family member for home health agency services, personal care services, personal care attendant services, homemaker services, adult day care, respite care, or health care equipment and supplies which are determined medically necessary by a physician. The caregiving services must be purchased or obtained from an organization or individual not related to the taxpayer or the qualifying family member. The qualifying family member must be at least age 62 or be determined disabled by the Social Security Administration. Qualifying family member is defined as the taxpayer or an individual who is related to the taxpayer by blood, marriage or adoption. Qualified caregiving expenses do not include expenses that were subtracted to arrive at Georgia net taxable income. There is no carryover or carryback available. The credit cannot exceed the taxpayer's income tax liability.

1. Qualified caregiving expenses	1
2. Percentage limitation - 10% or .10	2 .10
3. Line 1 multiplied by line 2	3
4. Maximum credit	4 150
5. Enter the lesser of line 3 or line 4 here and in schedule 2, line 5, of form 500	5

**Note:** There is a misprint in the qualified caregiving expense credit section on page 17 of the 1999 IT-511 . It should read "The qualifying family member must be at least age 62 or be determined disabled by the social security administration".